

**U. S. DEPARTMENT OF ENERGY  
STRATEGIC PETROLEUM RESERVE  
PROJECT MANAGEMENT OFFICE  
NEW ORLEANS, LOUISIANA**

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**UNIFORM REPORTING SYSTEM GUIDELINES (URSG)**  
**FOR PREPARING SPR CONTRACTOR**  
**MONTHLY PROJECT STATUS REPORT**  
**AND**  
**PROJECT REVIEW HANDOUT**

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ISSUE DATE:

## FOREWORD

The focal point of the Strategic Petroleum Reserve's (SPR) accountability and review process is the monthly Project Review. At each monthly review, contractors brief the SPR Project Manager and key staff on project/contract status. The contractors' required Monthly Project Status Reports are the basis for the Project Review. The Uniform Reporting System Guidelines (URSG) provide instructions for preparing Monthly Project Status Reports and supporting Project Review material. The URSG were designed to be used in conjunction with and as a supplement to DOE Order 1332./A, Uniform Reporting System (URS). Specific instructions/forms already contained in DOE Order 1332.1A are referenced in this volume but are not repeated herein. It is intended that the URSG be used as a cross reference to the Order and, as such, URSG is not intended as a standalone document.

General guidelines and specific instructions within this document precede examples of the required forms/charts. Charts are discussed in the order in which they should appear in the contractor's Monthly Project Status Report. The detailed instructions are intended to ensure uniformity of data and presentation. Unless authorized by the SPR Project Manager, charts devised by contractors cannot be substituted for those required. Contractors may add charts of their own design as supplements to the Monthly Project Review Handout.

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## APPENDIX A

DOE ORDER 1332.1A, UNIFORM REPORTING SYSTEM

# DOE SPR REPORTING RESPONSIBILITY CONTRACTORS UNDER URS (1332.1A)

DOE ORDER 1332.1A PAGE NO.	DOE FORM NUMBER	FORM DESCRIPTION REFERENCED INSTRUCTIONS CONTAINED IN DOE ORDER 1332.1A	CONTRACTOR						MITRE
			WHA CP	WHA BH	FLUOR DANIEL DE	JACOBS	TAI SMS	FLUOR DANIEL AE	
	GENERAL MANAGEMENT								
N-9		MANAGEMENT PLAN/PAGE N-8	XB	XO	XO	XO	O	OX	XOA
N-12		STATUS REPORT/PAGE N-11	M		M			M	M
N-28	1332.2	SUMMARY REPORT/PAGE N-11	M	M		M	M		M
	SCHEDULE								
N-31	1332.3	MILESTONE SCHEDULE/PLAN/PAGE N-32 13	XOYCA		XOYCA	XOYCA		XOYC	XOAY
N-42	1332.3	MILESTONE SCHEDULE/STATUS/PAGE N-32 13	M		M	M		M	M
N-38, 43		MILESTONE LOG	M		M	M		M	
	LABOR								
N-34	1332.4	LABOR PLAN/PAGE N-35 16	XCVA	XCVA	XOCVA	XOCVA	OCV	XOYC	XOAY
N-44	1332.8	LABOR MANAGEMENT REPORT/PAGE N-45 17	M	M	M	M	M	M	M
N/A		CONTRACT LABOR STATUS	M	M	M	M	M	M	M
N/A		LABOR VARIANCE ANALYSIS	M	M	M	M	M	M	
	COST								
N-40	1332.7	COST PLAN/PAGE N-41 16	XCVA	XCVA	XOCVA	XOCVA	OCV	XOYC	XOAY
N-46	1332.9	COST MANAGEMENT REPORT/PAGE N-47 17	M	M	M	M	M	M	M
N/A		CONTRACT FINANCIAL STATUS	M	M	M	M	M	M	M
N/A		CONTRACT VARIANCE ANALYSIS	M	M	M	M	M	M	
	PERFORMANCE MEASUREMENT								
		MANAGEMENT CONTROL SYSTEM DESCRIPTION	OA	OA	XOC	XOC		XOC	
N-48	1332.10	WBS DICTIONARY INDEX/PAGE N-49	OA	OA	XOC	XOC		XOC	
N-50	1332.11	WBS DICTIONARY ELEMENT DEFINITION/PAGE N-51	OA	OA	XOC	XOC		XOC	
N-52	1332.12	COST PERFORMANCE REPORT FORMAT 1 - WBS/PAGE N-53	M						
N-54	1332.13	COST PERFORMANCE REPORT FORMAT 2 - FUNCTION/PAGE N-55	M						
N-56	1332.14	COST PERFORMANCE REPORT FORMAT 3 - BASELINE/PAGE N-57	M						
		CONTRACT FINANCIAL STATUS	M	M	M			M	
		CONTRACT FINANCIAL STATUS VARIANCE ANALYSIS	M	M	M			M	
		CONTRACT FINANCIAL STATUS SCHEDULE VARIANCE	M	M	M			M	
	EXCEPTION REPORTS								
N-18		CONFERENCE RECORD/PAGE N-17		A		A	A	A	A
N-20		HOT LINE REPORT/PAGE N-19		A			A	A	A

8-000-6494 A

## FREQUENCY CODES:

A - AS REQUIRED  
C - CHANGE TO CONTRACTUAL AGREEMENT  
F - FINAL (END OF EFFORT)

M - MONTHLY  
O - ONCE AFTER AWARD  
Q - QUARTERLY

S - SEMI-ANNUALLY  
X - WITH PROPOSAL/BD/APPLICATION OR WITH SIGNIFICANT CHANGES  
Y - YEARLY OR UPON RENEWAL OF CONTRACTUAL AGREEMENT

11-36 1332.5 FAC. CAPITAL COST OF MONEY FACTORS COMP. 11-16  
11-38 1332.6 CONTRACT FAC. CAP. COST OF MONEY 11-16

XO  
XO

## CONTRACTOR REQUIREMENTS

DOE Contractors are required by the Contractor Data Requirements List, DOE Order 1332.1A, Uniform Reporting System, or other agreement, to present the following material on a regular basis. As appropriate, required monthly reports may be submitted under one cover and entitled "Monthly Project Status Report."

### 1. Issue Project Review Agenda - PMO

The PMO issues a monthly Project Review Agenda memorandum during the first week of each month. It provides detailed information for contractors who are to attend the Project Review. Included in the memorandum are the following:

- date of meeting
- location of meeting
- detailed agenda including the contractor's time of appearance
- number of reports to be submitted by contractor
- time and place reports are to be submitted
- vugraphs (as requested)
- any special emphasis requirements
- standard distribution - PMO/Contractors

### 2. Prepare Project Review Material - Contractors

The principal purpose of the SPR Project Review is to provide monthly summarized progress and trend analysis based on the contractors' Project Status Reports. Contractors required to prepare a Monthly Project Status Report in accordance with the Uniform Reporting System, DOE Order 1332.1A, should use the detailed instructions included in this document. SPR Project Review material will be taken directly from the various contractors' reports and compiled for use in the Project Review. Therefore, it is imperative that these instructions are adhered to and that good, reproducible quality reports be provided.

### 3. Submit Project Review Material - Contractors

The contractors adhere to the guidance and direction provided in the monthly Project Review Memorandum which requires submittal of monthly reports to the Central Mail Facility (CMF) by the 15th of each month. The reports included in the Monthly Project Status Report have an end-of-month cut-off for information. The Report can be submitted with a soft cover and stapled. Hard cover and binding is not required. Where contractually required, DOE Forms 1332.9 (Cost Management Report), 1332.8 (Labor Management Report), 1332.12 (Cost Performance Report - Format 1), 1332.13 (Cost Performance Report - Format 2), 1332.14 (Cost Performance Report - Format 3), and variance analysis should be part of this submittal. A complete list of each contractor's required submittals along with Variance Reporting Thresholds is provided in the Guidelines Book. A Reporting Responsibilities Matrix is included as page 47 to assist contractors in determining their requirements. The Monthly Project Review Handout, the focal point of the Strategic Petroleum Reserve's (SPR) accountability and review process, is addressed on pages 71-73.

### 4. Perform Analysis of Contractor Project Review Material - PMO

The PMO analyzes the monthly Contractor Project Status Reports. This information is checked for accuracy and completeness. Data is analyzed to determine the contractors' current progress/status and to identify any significant problem areas; to spot developing trends; and to forecast future progress. Summaries of the results of the analyses are reported to the PMO management staff; the resultant PMO analyses additionally form the basis for questioning of contractors during the Project Review.

### 5. Conduct Project Review - PMO

The PMO Project Manager conducts the Project Review. Those attending contractor presentations are the PMO senior staff and selected contractor personnel. The agenda and schedule are strictly adhered to by the PMO Project Manager; contractors appear at their scheduled times. The contractor attendees are the Project Manager and his key staff (as required). The contractors' Project Managers/designees will present vignettes (and the Monthly Project Review Handout) for discussion with PMO management. The contractor's Project Status Report is for backup only. PMO management will question the contractors regarding key issues during the Review. Key problem areas, impacts, and corrective actions are also discussed during the Project Review.

6. Perform Corrective Actions - Contractor

During the contractor Project Review, contractors will be advised of cost, scheduling, and technical performance problem areas, as well as trend analysis problem areas in their reporting. Some direction on corrective action will be immediate. Larger problem areas will be addressed in separate meetings with appropriate senior PMO and contractor personnel. The status of corrective actions from prior Project Reviews is also addressed.

# VARIANCE REPORTING THRESHOLDS FOR PRIME CONTRACTORS

CONTRACTOR	COST MANAGEMENT REPORT		LABOR MANAGEMENT REPORT		MILESTONE SCHEDULE/ REPORT	COST PERFORMANCE REPORT		COST PERFORMANCE REPORT	
	1/ COST VARIANCE		1/ MANPOWER VARIANCE			2/ COST ANALYSIS		3/ SCHEDULE ANALYSIS	
	CURRENT	CUMULATIVE	CURRENT	CUMULATIVE		CURRENT	CUMULATIVE	CURRENT	CUMULATIVE
FLUOR DANIEL DE	± 10% AND \$10,000	± 5%	± 10%	± 5%	PROJECT 4 WKS DELAY OR MILESTONES MISSED	N/A	N/A	N/A	N/A
TAI SMS	± 10%	± 5%	± 10%	± 5%	N/A	N/A	N/A	N/A	N/A
JACOBS	± 10%	± 5%	± 10%	± 5%	PROJECT 4 WKS DELAY OR MILESTONES MISSED	N/A	N/A	N/A	N/A
WHA CIP	± 10%	± 5%	± 10%	± 5%	MILESTONES LATE (OR PROJECTED LATE)	FORMAT 1		FORMAT 1	
WHA BIG HILL	N/A	N/A	N/A	N/A	N/A	± 10%	± 5%	± 10%	± 5%
FLUOR DANIEL A/E	± 10%	± 5%	± 10%	± 5%	MILESTONES LATE (OR PROJECTED LATE)	N/A	N/A	N/A	N/A

## NOTES:

- 1/ ALL PERCENTAGE VARIANCES ARE RELATIVE TO THE PLANS ON THE 533'S AND 534'S.  
 2/ ALL PERCENTAGES REFER TO BCWP FOR COST EXCEPT THOSE MARKED "AT-COMP-VAR" WHICH IS THE BAC MINUS EAC.  
 3/ ALL PERCENTAGES REFER TO BCWS FOR SCHEDULE.

MITRE | ± 10% | ± 10% | ± 10% | ± 10%

N/A

N/A

N/A

N/A  
8-000-650

#### MANAGEMENT REPORT

Instructions for preparing the Management Report are found in DOE Order 1332.1A, Uniform Reporting System, pg. II-10.

#### STATUS REPORT

Instructions for preparing the Status Report are found in DOE Order 1332.1A, Uniform Reporting System, pg. II-11.

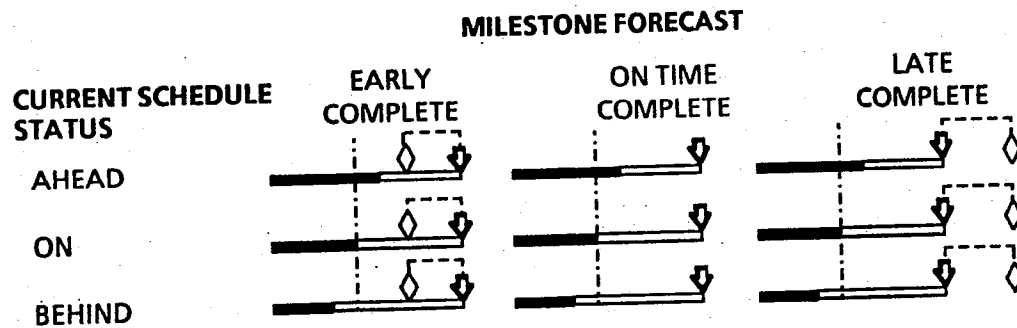
#### SUMMARY REPORT

Instructions for preparing the Summary Report are found in DOE Order 1332.1A, Uniform Reporting System, pg. II-11.

**MILESTONE SCHEDULE PLAN/STATUS REPORT  
INSTRUCTIONS FOR CONTRACTORS USING THE DOE FORM 1332.3 REPORT**

Instructions for the Milestone Schedule Plan/Status Report are found in DOE Order 1332.1A, Uniform Reporting System, pg. II-31-32. The instructions presented in these Guidelines relate to using the SPR-specific symbology as represented in the Schedule Legend.

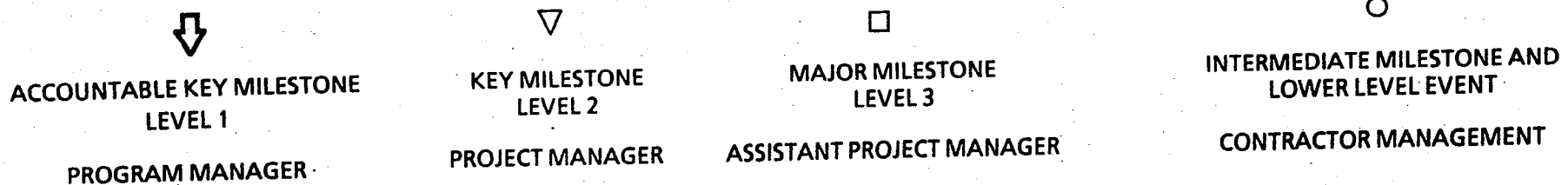
# SCHEDULE LEGEND



- ACTIVITY STATUS, MILESTONE FORECAST, AND PHYSICAL PERCENT COMPLETE CONDITIONS ARE REPORTED RELATIVE TO THE SPR PROJECT MASTER SCHEDULE AND ACCOUNTABLE KEY MILESTONES (NOT CONTRACTOR INTERNAL WORK PLANS OR CONTRACT COMPLETION DATES).
- THE ACTIVITY STATUS BAR SHOWS THE AMOUNT OF TIME THAT PHYSICAL PROGRESS IS AHEAD OF OR BEHIND PLANNED PROGRESS RELATIVE TO THE "TIME NOW" LINE.
- THE MILESTONE FORECAST SHOWS THE POINT IN TIME WHEN THE MILESTONE IS EXPECTED TO BE REACHED.



## MILESTONE DESCRIPTIONS AND CONTROLLING AUTHORITY



MILESTONE SCHEDULE PLAN/STATUS REPORT  
MILESTONE LOG  
INSTRUCTIONS (SEE SAMPLE LOG, NEXT PAGE)

GENERAL

This companion descriptive log contains intermediate events and critical Milestones and is submitted along with the Milestone Schedule Plan/Status Report.

HEADER INFORMATION

1. Contractor: Enter the name and division, if applicable, of the reporting contractor.
2. Contract Number: Enter the contract number.
3. Period Ending: Enter the ending date of the period covered by this report.
4. Contract Type: Enter the appropriate contract type: Cost-Plus-Fixed-Fee (CPFF), Cost-Plus-Award-Fee (CPAF), or Cost-Plus-Incentive-Fee (CPIF).

REMAINDER OF FORMAT

5. ID Number: Assign and enter a unique Identification Number for each Milestone being reported.
6. Milestone Description: Enter a brief description of each reported major activity.
7. Baseline Date: Enter the baseline date for completion of the reported major activity.
8. Forecast Date: Enter the expected date for completion of the reported major activities.
9. Actual Date: Enter the date the activity was completed.
10. Comments: Enter applicable comments.

DOE 1332.1A  
10-15-85

Contractor: 1.  
Contract Number: 2.

10/24/88

Attachment II-1  
Page II-33

Period ending: 3.  
Contract Type: 4.

U.S. DEPARTMENT OF ENERGY  
MILESTONE LOG

5. I.D. No.	6. MILESTONE DESCRIPTION	7. BASELINE DATE	8. FORECAST DATE	9. ACTUAL DATE	10. COMMENTS
1.1.1.A	Demolition/Clearing	12-20-81			
1.1.1.B	Excavation	5-20-82			
1.1.1	Complete All Land Improvements	6-15-82			
1.1.2.1.A	Hot Sump	2-19-82			
1.1.2.1.B	Liner and First Slab	3-15-82			
1.1.2.1.C	Complete Foundations	8-10-82			
1.1.2.1.	Complete Foundations/Substructures	3-31-83			
1.1.2.2.A	Complete Superstructures	5-20-83			
1.1.2.2.B	Complete Exterior Finishing	9-30-83			
1.1.2.2	Complete Finishing	5-31-84			
1.2.1.A	Complete Trench and Drains	3-31-82			

#### DOE FORM 1332.4 LABOR PLAN

Instructions for preparing DOE Form 1332.4, Labor Plan, are found in DOE Order 1332.1A, Uniform Reporting System, pg. II-35.

#### DOE FORM 1332.8 LABOR MANAGEMENT REPORT

Instructions for preparing DOE Form 1332.8, Labor Management Report, are found in DOE Order 1332.1A, Uniform Reporting System, pg. II-45.

#### CONTRACT LABOR STATUS

The Contract Manpower Status utilizes information found in DOE Order 1332.1A, Uniform Reporting System. Instructions for preparing this chart follow.

OVERVIEW FOR PREPARING CONTRACT LABOR STATUS CHARTS  
FOR CONTRACTORS USING THE DOE FORMS 1332.8 AND 1332.4 REPORTS

1. This chart is prepared monthly for the Project Review. Each month, current period data is added and CTD information is updated. The other information is updated and/or supplied as required.
2. Labor is reported in hundreds of hours (00) except for total headcount, which is the total number of employees as of the end of the reporting period. (Use actual headcount if dedicated totally to SPR; use equivalent headcount if serving multiple customers.)
3. Cumulative-to-Date figures are cumulative from inception, not from the beginning of the fiscal year.
4. Current Period entries for the following categories must be updated as required.

Negotiated Labor Changes  
Total Negotiated Labor  
Authorized Undefined  
Estimated Labor Baseline  
At-Completion-Variance  
Estimate-At-Completion

5. DOE Form 1332.8, Labor Management Report, is the source of data for the following entries:

Authorized Undefined Changes  
Anticipated Changes  
Estimate-At-Completion  
Monthly Actuals  
Cumulative-To-Date Actuals

6. DOE Form 1332.4, Labor Plan, is the source of data for the Monthly Baseline Plan.

CONTRACT LABOR STATUS  
INSTRUCTIONS FOR CONTRACTORS USING THE DOE FORMS 1332.8 AND 1332.4 REPORTS

↓  
*Labor Mgt Report*

↓  
*Labor Plan*

HEADER INFORMATION

1. Contractor: Enter the name and division, if applicable, of the reporting contractor.
2. Contract Number: Enter the contract number.
3. Contract Type: Enter the appropriate contract type: Cost-Plus-Fixed-Fee (CPFF), Cost-Plus-Award-Fee (CPAF), or Cost-Plus-Incentive-Fee (CPIF).
4. Period Ending: Enter the ending date of the accounting period covered by this report.
5. FY: Enter the fiscal year covered by this report.
6. Scale: Enter a scale capable of accommodating the current fiscal year baseline as well as allowing for growth.

REMAINDER OF FORMAT

7. Original Contract - Current Period: Enter the original negotiated labor expenditures. If there are no negotiated manpower expenditures in the contract or other agreement, use the contractor estimate as shown on DOE Form 1332.4, Labor Plan.
8. Negotiated Labor Changes - Current Period: Enter negotiated labor expenditures since the beginning of the contract on which a contractual agreement has been reached as of the cut-off date of this report. If there are no negotiated labor expenditures in the contract or other agreement, use the contractor estimate as shown on DOE Form 1332.4, Labor Plan.
9. Total Negotiated Labor - Current Period: Using the following formula, compute and enter the total Negotiated Labor expenditures for the contract:

Original Contract Labor Expenditures plus Negotiated Labor Expenditures equals Total Negotiated Labor Expenditures.

10. Authorized Undefined - Current Period: Enter the contractor estimate for work for which there is written authorization but no agreement on definitized contract labor.

11. Estimated Labor Baseline - Current Period: Using the following formula, compute and enter the Labor Baseline:

Total Negotiated Labor plus Authorized Undefined Labor equals estimated Labor Baseline.

12. At-Completion Variance - Current Period: Enter the At-Completion Variance for labor. Data may be obtained from DOE Form 1332.8, Labor Management Report, Column 13 - Total, or it may be calculated by the following formula:

Estimate-At-Completion from Labor Baseline equals At-Completion Variance.

Both methods should yield the same result.

13. Estimate-At-Completion - Current Period: Enter the Estimate-At-Completion for labor. (The source of this entry is DOE Form 1332.8, Labor Management Report, Column 11E - Total Contract.)

14. Prior Period

- |                                |                           |
|--------------------------------|---------------------------|
| a. Original Contract Cost      | e. Contract Baseline      |
| b. Negotiated Contract Changes | f. At-Completion Variance |
| c. Negotiated Costs            | g. Estimate-At-Completion |
| d. Authorized Undefined        | h. Funding-To-Date        |

Enter the "Current Period" data from the last period's report in the "Prior Period" column of the current period's report.

In the first report covering a new contract, the "Prior Period" column should contain "N/A" (Not Applicable). Thereafter, the "Prior Period" is reported as indicated in the above paragraph.

15. Key Variance Factors: List each Work Breakdown Structure element or Reporting Category and its Current Period Variance as explained on the Labor Variance Analysis.

16. Monthly Baseline Plan: Enter the monthly Baseline Plan for the entire period of performance if the contract ends during the current fiscal year or through the entire current fiscal year if the contract extends beyond the current fiscal year. (Data is obtained from the Current Fiscal Year for the reporting period as stated on DOE Form 1332.4, Labor Plan. This data should be revised whenever the Labor Plan is updated.) No retroactive changes are allowed.
17. Monthly Actual: Enter total Actual Labor Expenditures incurred for the reporting period. (Data is obtained from DOE form 1332.8, Labor Management Report, Column 10A (Labor Expended, Reporting Period, Actual)).
18. Monthly Variance: Using the following formula, compute and enter the monthly variance for the current reporting period:  
  
Monthly Baseline Plan less Monthly Actuals equals Monthly Variance.
19. Cumulative-To-Date Baseline Plan: Enter the Cumulative-To-Date Baseline Plan for the entire period of performance if the contract ends during the current fiscal year, or through the entire fiscal year if the contract extends beyond the current fiscal year. (Each month's CTD Baseline Plan is computed by adding the monthly Baseline Plan to the previous month's CTD Baseline Plan.)
20. Cumulative-To-Date Actuals: Enter the total Cumulative-To-Date Actual Labor Expenditures incurred as of the end of the reporting period. (Data is obtained from DOE Form 1332.8, Labor Management Report, Column 10C - Total.)
21. Cumulative-To-Date Variances: Using the following formula, compute and enter the Cumulative-To-Date Variance as of the end of the current reporting period:  
  
Cumulative-To-Date Baseline Plan less Cumulative-To-Date Actuals equals Cumulative-To-Date Variance.
22. Total Headcount: Enter the total number of employees charging time to the contract as of the end of the current reporting period. (Use actual headcount if totally dedicated to SPR, use equivalent headcount if serving multiple customers.)

23. Plotting

CTD Baseline: Plot the Cumulative-To-Date Baseline for the entire period of performance if the contract ends during the current fiscal year, or through the current fiscal year if the contract extends beyond the current fiscal year.

CTD Actual: Plot the Cumulative-To-Date Actual Labor Expenditures through the current reporting period.

# CONTRACT LABOR STATUS HOURS (00)

① Source = Labor Management Report

CONTRACTOR:

①

CONTRACT NO.:

②

CONTRACT TYPE:

③

PERIOD ENDING:

④

	CURRENT PERIOD	PRIOR PERIOD	FY XXXX	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
ORIGINAL CONTRACT 1+	⑦	⑧													
NEG'D LABOR CHANGES 2=	⑧	⑨													
TOTAL NEG'D. LABOR 3+	⑨	⑩													
AUTHORIZED UNDEFINITEZED 4=	⑩	⑪													
LABOR BASELINE 5	⑪	⑫													
AT COMPLETION-VARIANCE	⑫	⑬													
ESTIMATE-AT-COMPLETION	⑬	⑭													
KEY VARIANCE FACTORS	LEGEND														
	CTD .... BASELINE		from inception thru current FY only.												
	CTD — ACTUAL		from inception thru current reporting period												
	(1) ACTUAL EXCEEDS BASELINE														
(NO RETROACTIVE CHANGES ARE ALLOWED!)															
MONTHLY BASELINE PLAN ⑮	Source = Labor Plan (Current FY only) (Revise when Labor Plan is updated.)														
MONTHLY ACTUAL ⑯	Labor Mgt Rep. 10A														
MONTHLY VARIANCE ⑰	MBP - MA = MV														
CUMULATIVE-TO-DATE BASELINE PLAN ⑱	from inception (Through current FY only) (Add Mo. B/L Plan to prev. mo. CTD B/L Plan)														
CUMULATIVE-TO-DATE ACTUAL ⑲	Labor Mgt Rep 10C - Total														
CUMULATIVE-TO-DATE VARIANCE ⑳	CTD B/L P - CTDA = CTDV														
TOTAL HEADCOUNT ㉑															

No. of employees at end of reporting period charging to contract. Use actual headcount is devoted to SPR only; 6-900-000  
use equivalent headcount if serving multiple customers.  
EXAMPLE 1

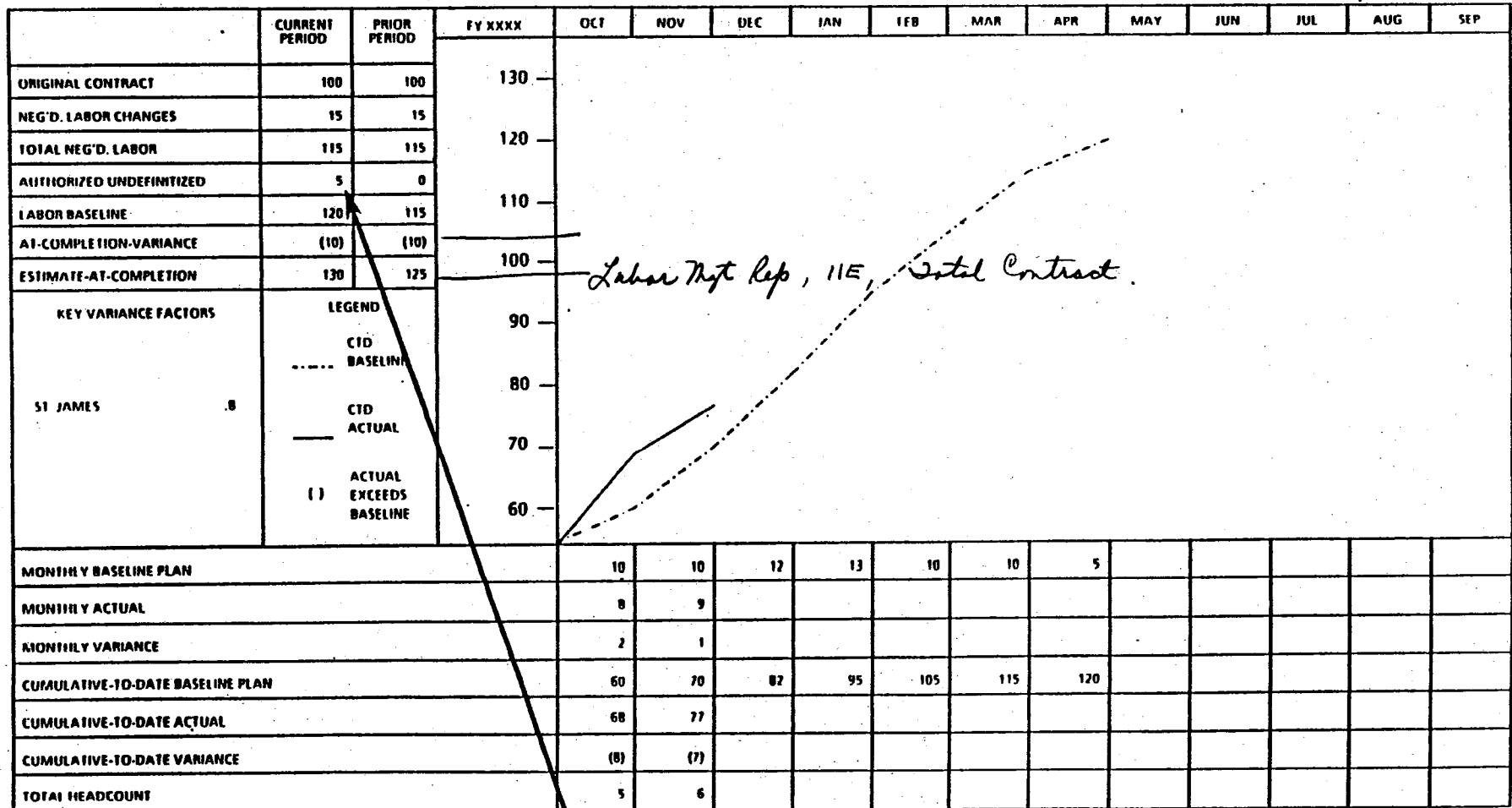
# CONTRACT LABOR STATUS HOURS (00)

CONTRACTOR: SYSTEMS ENGINEERING

CONTRACT NO.: 3

CONTRACT TYPE: CPIF

PERIOD ENDING: 11/30/8X



BASELINE INCREASE OF 5 AUTHORIZED UNDEFINITIZED

6-900-000

EXAMPLE 1B

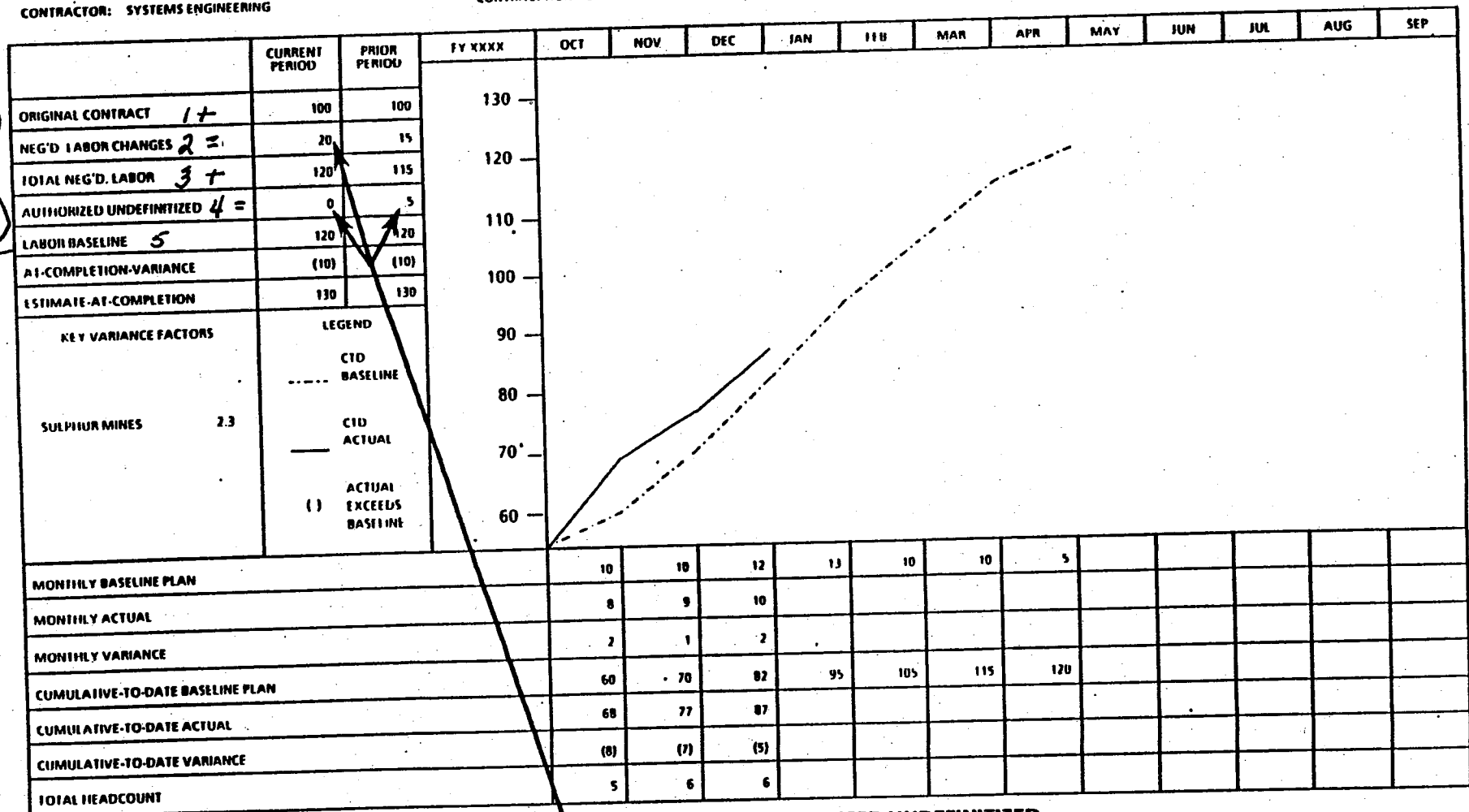
# CONTRACT LABOR STATUS HOURS (00)

CONTRACTOR: SYSTEMS ENGINEERING

CONTRACT NO.: 3

CONTRACT TYPE: CPII

PERIOD ENDING: 12/31/8X



NEGOTIATE THE 5 AUTHORIZED UNDEFINITEZ

\*84-735-000

EXAMPLE 1C

## LABOR VARIANCE ANALYSIS

The Labor Variance Analysis Chart uses information contained in the DOE Form 1332.8, Labor Management Report. Instructions for preparing this chart follow.

## OVERVIEW FOR PREPARING LABOR VARIANCE ANALYSIS

1. Key Variances must be identified and explained if the following criteria are met:
  - a. The Total Current Period Labor Variance is ten percent or greater above or below the Current Period Labor Plan (or as specified in the contract or other agreement) (see Example 4A).
  - b. Any single line item (WBS or Functional Category) that is ten percent or greater above or below the Total Current Period Variance (or as specified in the contract or other agreement).
2. The following items also require variance explanations as indicated:
  - a. Cumulative-To-Date Labor Variance: If the Cumulative-To-Date Labor Variance is five percent or greater above or below the Cumulative-To-Date Labor Plan (or as specified in the contract or other agreement), then a variance explanation is required for those areas causing the variance which have not been previously addressed in the monthly Current Period Variance explanations. If the total Cumulative-To-Date Variance has been addressed at some time in the current variance explanations, no further explanation is required.
  - b. At-Completion-Variance: Any variance  $\pm 10\%$  between the Estimated Contract Baseline and the Estimate-At-Completion must be explained.
  - c. EAC Variance: Any variance between the Current Period EAC and Prior Period EAC which was not addressed in the At-Completion-Variance must be explained.
3. Smaller variances may be identified and explained if the contractor deems it necessary.
4. The Total Current Period Labor Variance must be equal to that reported on the Contract Labor Status chart.
5. All amounts are reported in hundreds of hours. Example: 1,000 hours is reported as 10 hours.

6. Explanations of variances must include:
  - a. The reason for the variance;
  - b. The impact of the variance, if any; and
  - c. Corrective action, proposed/taken.
7. More than one page may be used if required to explain variances.

CONTRACT LABOR VARIANCE ANALYSIS  
INSTRUCTIONS FOR CONTRACTORS USING THE DOE FORMS 1332.8 AND 1332.4 REPORTS

HEADER INFORMATION

1. Contractor: Enter the name and division, if applicable, of the reporting contractor.
2. Contract Number: Enter the contract number.
3. Contract Type: Enter the appropriate contract type: Cost-Plus-Fixed-Fee (CPFF), Cost-Plus-Award-Fee (CPAF), or Cost-Plus-Incentive-Fee (CPIF).
4. Period Ending: Enter the ending date of the accounting period covered by this report.
5. Reporting Category: Identify and enter the reporting categories that have Cumulative-To-Date Manpower Variances. (Data is obtained from DOE Form 1332.8, Labor Management Report.)
6. Current Period Labor Variance: Enter the Current Period Labor Variance for each reporting category that has a variance in the current reporting period. Data may be obtained from DOE Form 1332.8, Labor Management Report, and calculated by the following formula:  
  
Current Period Planned Labor less Current Period Actual Labor equals Current Period Labor Variance.
7. Cumulative-To-Date-Labor Variance: Enter the Cumulative-To-Date Labor Variance for each reporting category. Data is obtained from DOE Form 1332.8, Labor Management Report, and calculated by the following formula:

CTD Planned Labor less CTD Actual Labor equals CTD Labor Variance.

8. Total Current Period Labor Variance: Enter the Total Current Period Labor Variance. This entry is the sum of the Current Period Labor Variances by Reporting Category. It must equal the Current Period Labor Variance as reported on the Contract Labor Status Chart. Data is obtained from DOE Form 1332.8 Labor Management Report, and calculated by the following formula:

Total Current Period Labor Plan less Total Current Period Labor Actual equals Total Current Period Labor Variance.

9. Total Cumulative-To-Date Labor Variance: Enter the total Cumulative-To-Date Labor Variance. This entry is the sum of the CTD Variances by Reporting Category. It must equal the CTD Labor Variance as reported on the Contract Labor Status Chart. Data is obtained from DOE Form 1332.8, Labor Management Report, and calculated by the following formula:

Total CTD Labor Plan less Total CTD Labor Actual equals Total CTD Labor Variance.

10. Key Variance Factors: If the Total Current Period Labor Variance (Item (8) above) is five percent or greater above or below the Total Current Period Plan (or as specified in the contract or other agreement), list and briefly explain each element contributing to the variance. Any single element which is ten percent or greater above or below the total Current Period Labor Variance (or as specified in the contract or other agreement) requires a detailed explanation (See Example 2A). Explanations of variances must clearly identify the nature of the problem, the reason for the variance, effect on the contract and/or project and the corrective action proposed/taken.

**CONTRACT LABOR STATUS  
LABOR VARIANCE ANALYSIS  
HOURS (00)**

CONTRACTOR \_\_\_\_\_ 1 \_\_\_\_\_  
CONTRACT NO.: \_\_\_\_\_ 2 \_\_\_\_\_

**PERIOD ENDING:****CONTRACT TYPE:**

CONTRACT NO.: _____			
REPORTING CATEGORY	KEY VARIANCE FACTOR	CURRENT PERIOD VARIANCE	CUMULATIVE TO DATE VARIANCE
(5)	(10)	(6)	(7)
		(8)	(9)
	TOTAL		

**NOTE: IT IS SUGGESTED THAT THIS FORM BE USED. SUBSTITUTIONS MAY BE USED IF THE CONTENT REQUIREMENTS ARE MET AND THEY ARE APPROVED BY DOE PROJECT MANAGER.**

#### DOE FORM 1332.7, COST PLAN

Instructions for preparing Cost Plan, are presented in DOE Order 1332.1A, Uniform Reporting System, pg. II-41.

#### DOE FORM 1332.9, COST MANAGEMENT REPORT

Instructions for preparing DOE Form 1332.9, Cost Management Report, are found in DOE Order 1332.1A, Uniform Reporting System, pg. II-47.

#### CONTRACT FINANCIAL STATUS

The Contract Financial Status Chart utilizes information contained in DOE form 1332.9 Cost Management Report, and DOE Form 1332.7 Cost Plan. Instructions for preparing this chart follow.

# OVERVIEW FOR PREPARING CONTRACT FINANCIAL STATUS - COST CHARTS FOR CONTRACTORS USING THE DOE FORMS 1332.9 AND 1332.7 REPORTS

1. This chart is updated monthly for the Project Review. Each month, Current and Cumulative-to-Date (CTD) actual costs are updated, the current month's column in the graph is filled in, and the figures plotted.
2. All costs are reported in thousand of dollars. Example: \$198,700 is reported as \$199. Cumulative Cost should be maintained; any necessary adjustments should be made in the current period.
3. Cumulative-to-Date figures are cumulative from inception, not from the beginning of the fiscal year.
4. The EAC is the CTD actual cost and the contractor's best estimate of the cost to perform the remaining work on the contract. This estimate may deviate from the Baseline Cost Plan (DOE Form 1332.7). The contractor's EAC is used by DOE to forecast funding requirements; therefore, it should be as accurate as possible. The estimate is used for planning purposes only, and is not binding on the contractor or DOE.
5. The At-Completion Variance is the difference between the contractor's Estimate-at-Completion and the Total Baseline Plan for the completion of the contract effort. Total Baseline Plan minus EAC equals the At-Completion Variance.
6. Current Period entries (less Fee) for the following categories must be updated as required.
  - Negotiated Contract Changes
  - Negotiated Costs
  - Authorized Undefined
  - Estimated Contract Baseline
  - At-Completion Variance
  - Estimate-At-Completion
  - Funding-to-Date
7. Variances are calculated by subtracting actual costs from baseline plan. Negative totals indicate an unfavorable variance and should be shown in parentheses.
8. DOE Form 1332.7, Cost Plan, the Total Contract Cost line, is the source for the Monthly Baseline Plan.

CONTRACT FINANCIAL STATUS - COST CHARTS  
INSTRUCTIONS FOR CONTRACTORS USING THE DOE FORMS 1332.9 AND 1332.7 REPORTS

HEADER INFORMATION

1. Contractor: Enter the name and division, if applicable, of the reporting contractor.
2. Contract Number: Enter the contract number.
3. Contract Type: Enter the appropriate contract type: Cost-Plus-Fixed-Fee (CPFF), Cost-Plus-Award-Fee (CPAF), or Cost-Plus-Incentive-Fee (CPIF).
4. Period Ending: Enter the ending date of the accounting period covered by this report.
5. FY: Enter the current fiscal year covered by this report.
6. Scale: Enter a scale capable of accommodating the current fiscal year baseline as well as allowing some room for growth.
7. Original Contract Cost - Current Period: Enter the dollar value (excluding Fee or profit) negotiated in the original contract. For a Cost-Plus-Fixed-Fee Contract, enter the estimated cost negotiated. For an Incentive Contract, enter the definitized contract target cost.
8. Negotiated Contract Changes - Current Period: Enter the Cumulative Cost (excluding Fee or profit) applicable to definitized contract changes which have occurred since the beginning of the contract.
9. Negotiated Costs - Current Period: Enter the sum of the Original Contract Target Cost and Negotiated Contract Changes. The amount shown should equal the current dollar value (excluding Fee or profit) on which contractual agreement has been reached.
10. Authorized Undefined - Current Period: Enter the estimated cost (excluding Fee or profit) of contract changes for which written authorization has been received, but for which contract costs have not been negotiated.

11. Estimated Baseline - Current Period: Use the following formula to compute and enter the Contract Baseline:  
Negotiated Costs (9) plus Authorized Undefined (10) equals Estimated Contract Baseline (11).
12. At-Completion Variance - Current Period: Compute and enter the total value of anticipated changes using the following formula:  
Estimate-At-Completion (13) from Estimated Contract Baseline (11) (or Budgeted-At-Completion) equals At-Completion Variance (12).  
Baseline changes should be made when the contract is changed by modification or when formal replanning or internal reprogramming is implemented as per DOE Order 2250.1.
13. Estimate-At-Completion - Current Period: Enter the total Estimate-At-Completion (less Fee or profit). (This figure should equal the total EAC as reported on DOE Form 1332.9, Cost Management Report, Item 11E.)
14. Funding-To-Date - Current Period: Enter the Funding-To-Date, less Fee, as of the end of the current reporting period. This should include all modifications through the status date; any exceptions should be footnoted.
15. Prior Period:
- |                                |                           |
|--------------------------------|---------------------------|
| a. Original Contract Cost      | e. Contract Baseline      |
| b. Negotiated Contract Changes | f. At-Completion Variance |
| c. Negotiated Costs            | g. Estimate-At-Completion |
| d. Authorized Undefined        | h. Funding-To-Date        |

Enter the "Current Period" data from the last period's report in the "Prior Period" column of the current period's report.

In the first report covering a new contract, the "Prior Period" column should contain "N/A" (Not Applicable). Thereafter, the "Prior Period" is reported as indicated above.

16. Key Variance Factors: List the major Work Breakdown Structure element or Reporting Category and its Current Period Variance as explained on the Contract Financial Status Cost Variance Analysis.
17. Monthly Baseline Plan: Enter the Monthly Baseline Plan for the entire period of performance if the contract ends during the current fiscal year, or through the remainder of the current fiscal year if the contract extends beyond the current fiscal year. (Data is obtained from DOE Form 1332.7, Cost Plan - Total Contract Cost line (by month) which is less unplanned Management Reserve and Fee.) This category is updated whenever the Baseline Plan is updated; however, only future months may be changed. No retroactive changes are allowed. Monthly Plan should be the same as DOE Form 1332.9, Cost Management Report, Item 10B.
18. Monthly Actual Cost: Enter the Actual Cost (excluding Fee) for the current reporting period. (Data is obtained from DOE Form 1332.9, Cost Management Report, Item 10A.)
19. Monthly Cost Variance: Calculate and enter the variance for the current reporting period using the following formula:  
  
Monthly Baseline Plan less Monthly Actual Cost equals Monthly Cost Variance.
20. Cumulative-To-Date Baseline Plan: Enter the CTD Baseline Plan for the entire period of performance if the contract ends during the current fiscal year, or through the remainder of the current fiscal year if the contract extends beyond the current fiscal year. The CTD figure for the current month is obtained by adding the prior month's CTD Baseline Plan and the current monthly Baseline Plan. The CTD Baseline Plan for future months is calculated by adding each month's Baseline Plan to the previous month's CTD Baseline Plan. (This category is updated whenever the Baseline Plan is updated.) CTD Baseline Plan should be the same as DOE Form 1332.9, Cost Management Report, Item 10B.
21. Cumulative-To-Date Actual Cost: Enter the CTD Actual Cost (excluding Fee) as of the end of the current reporting period. (Data is obtained from DOE Form 1332.9, Cost Management Report, Item 10C.)
22. Cumulative-To-Date Cost Variance: Compute and enter the Cumulative-To-Date Cost Variance as of the end of the current reporting period using the following formula:

Cumulative-To-Date Baseline Plan less Cumulative-To-Date Actual Cost equals Cumulative-To-Date Cost Variance.

23. Plotting (Use the Legend Symbols)

Cumulative-To-Date Baseline Plan: Plot the CTD Baseline Plan for the entire period of performance. This must be changed whenever the Baseline Plan is updated.

Cumulative-To-Date Actual Cost: Update the plotting of the CTD Actual Cost to include the current reporting period's data. (This is only plotted through the current reporting period.)

24. For purposes of Contract Analysis and Project Review presentations, the contractor is required to supply supplemental data as follows:

- a. Estimated Contract Baseline (11) plus Fee.
- b. Estimate-At-Completion (13) plus Fee.
- c. Funding-To-Date (14) plus Fee.

# **CONTRACT FINANCIAL STATUS** \$(000)

**CONTRACTOR:**

(1)

(5)

**CONTRACT NO.:**

(2)

**CONTRACT TYPE:**

(3)

**PERIOD ENDING:**

(4)

	CURRENT PERIOD	PRIOR PERIOD	FY XXXX	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
ORIGINAL CONTRACT COST	(7)	(a)		<div> <div> CONTRACT BASELINE \$xxx </div> <div> (24) EAC \$xxx </div> <div> FUNDING TO DATE \$xxx </div> <div> FEE INCLUDED </div> </div> <div>(23)</div>											
NEG'D. CONTRACT CHANGES	(8)	(b)													
NEGOTIATED COSTS	(9)	(c)													
AUTHORIZED UNDEFINITIZED	(10)	(d)													
EST'D. CONTRACT BASELINE	(11)	(e)													
AT-COMPLETION-VARIANCE*	(12)	(f)													
ESTIMATE-AT-COMPLETION	(13)	(g)													
FUNDING-TO-DATE	(14)	(h)													
KEY VARIANCE FACTORS * LESS FEE  <div>(16)</div>	<b>LEGEND</b>  CTD ..... BASELINE  CTD — ACTUAL														
MONTHLY BASELINE PLAN	(17)														
MONTHLY ACTUAL COSTS	(18)														
MONTHLY VARIANCE	(19)														
CUMULATIVE-TO-DATE BASELINE PLAN	(20)														
CUMULATIVE-TO-DATE ACTUAL	(21)														
CUMULATIVE-TO-DATE VARIANCE	(22)														

\*85-736

**EXAMPLE 3**

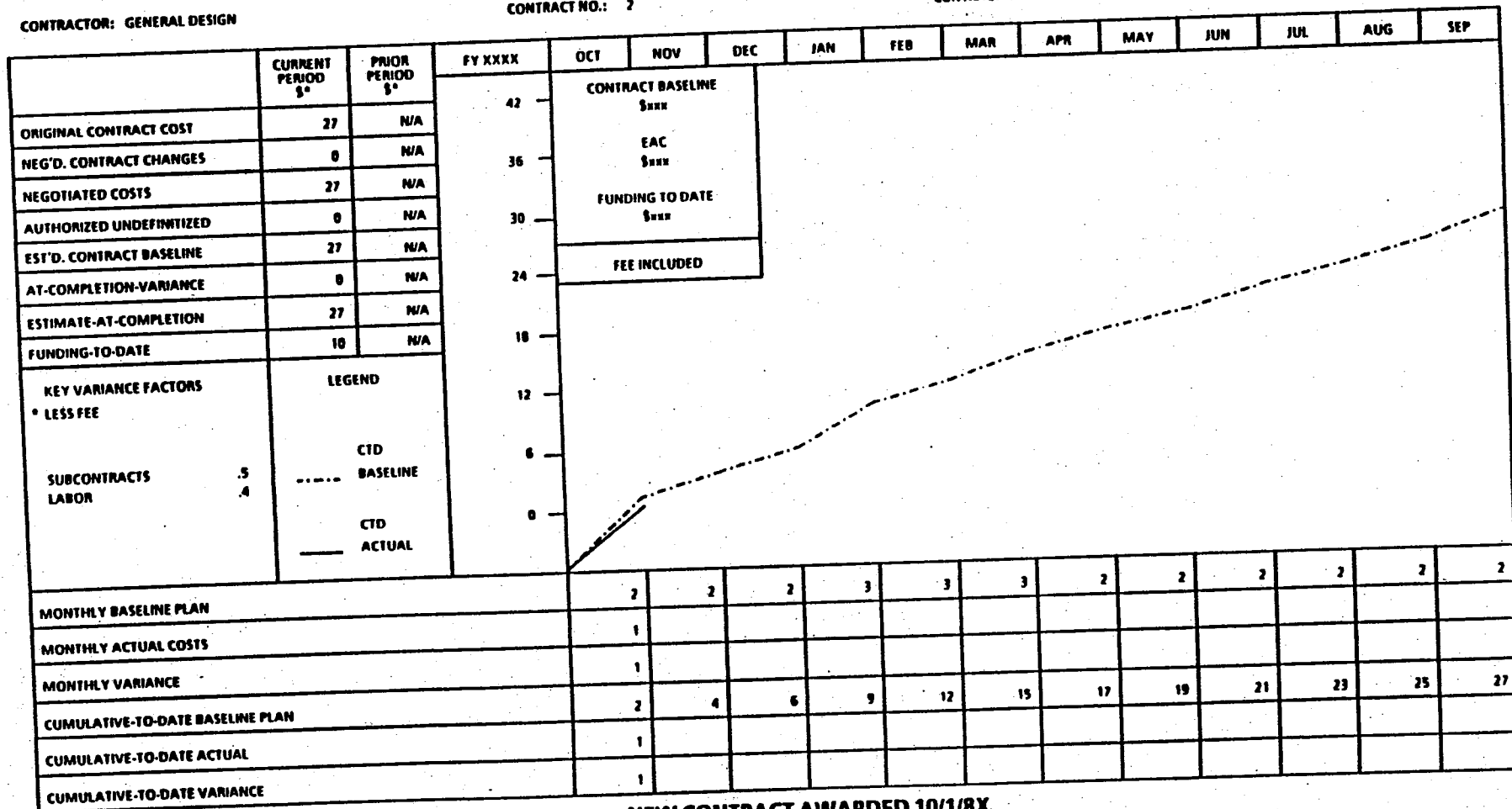
# **CONTRACT FINANCIAL STATUS** \$(000)

CONTRACTOR: GENERAL DESIGN

CONTRACT NO.: 2

CONTRACT TYPE: CPFF

PERIOD ENDING: 10/31/8X



NEW CONTRACT AWARDED 10/1/8X

\*85-736

# CONTRACT FINANCIAL STATUS

(\$000)

CONTRACTOR: GENERAL DESIGN

CONTRACT NO.: 2

CONTRACT TYPE: CPFF

PERIOD ENDING: 11/30/8X

	CURRENT PERIOD \$*	PRIOR PERIOD \$*	FY XXXX	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
ORIGINAL CONTRACT COST	27	27	42	<div>CONTRACT BASELINE \$XXX</div> <div>EAC \$XXX</div> <div>FUNDING TO DATE \$XXX</div> <div>FEE INCLUDED</div>											
NEG'D. CONTRACT CHANGES	0	0	36												
NEGOTIATED COSTS	27	27	30												
AUTHORIZED UNDEFINITIZED	1	0	24												
EST'D. CONTRACT BASELINE	28	27	18												
AT-COMPLETION-VARIANCE	1	0	6												
ESTIMATE-AT-COMPLETION	29	27	0												
FUNDING-TO-DATE	18	18	0												
KEY VARIANCE FACTORS * LESS FEE	<div>LEGEND</div> <div>CTD BASELINE</div> <div>CTD ACTUAL</div>		12												
MATERIAL EQUIPMENT (2.0)			6												
EQUIPMENT .5			0												
			0												
MONTHLY BASELINE PLAN				2	3	2	3	3	3	2	2	2	2	2	2
MONTHLY ACTUAL COSTS				1	4										
MONTHLY VARIANCE				1	(1)										
CUMULATIVE-TO-DATE BASELINE PLAN				2	5	6	9	12	15	17	19	21	23	25	27
CUMULATIVE-TO-DATE ACTUAL				1	5										
CUMULATIVE-TO-DATE VARIANCE				1	0										

BASELINE INCREASED BY \$1  
WORK WAS AUTHORIZED UNDEFINITIZED  
INCREASED BASELINE IN NOVEMBER

\*85-736-0000

EXAMPLE 3B

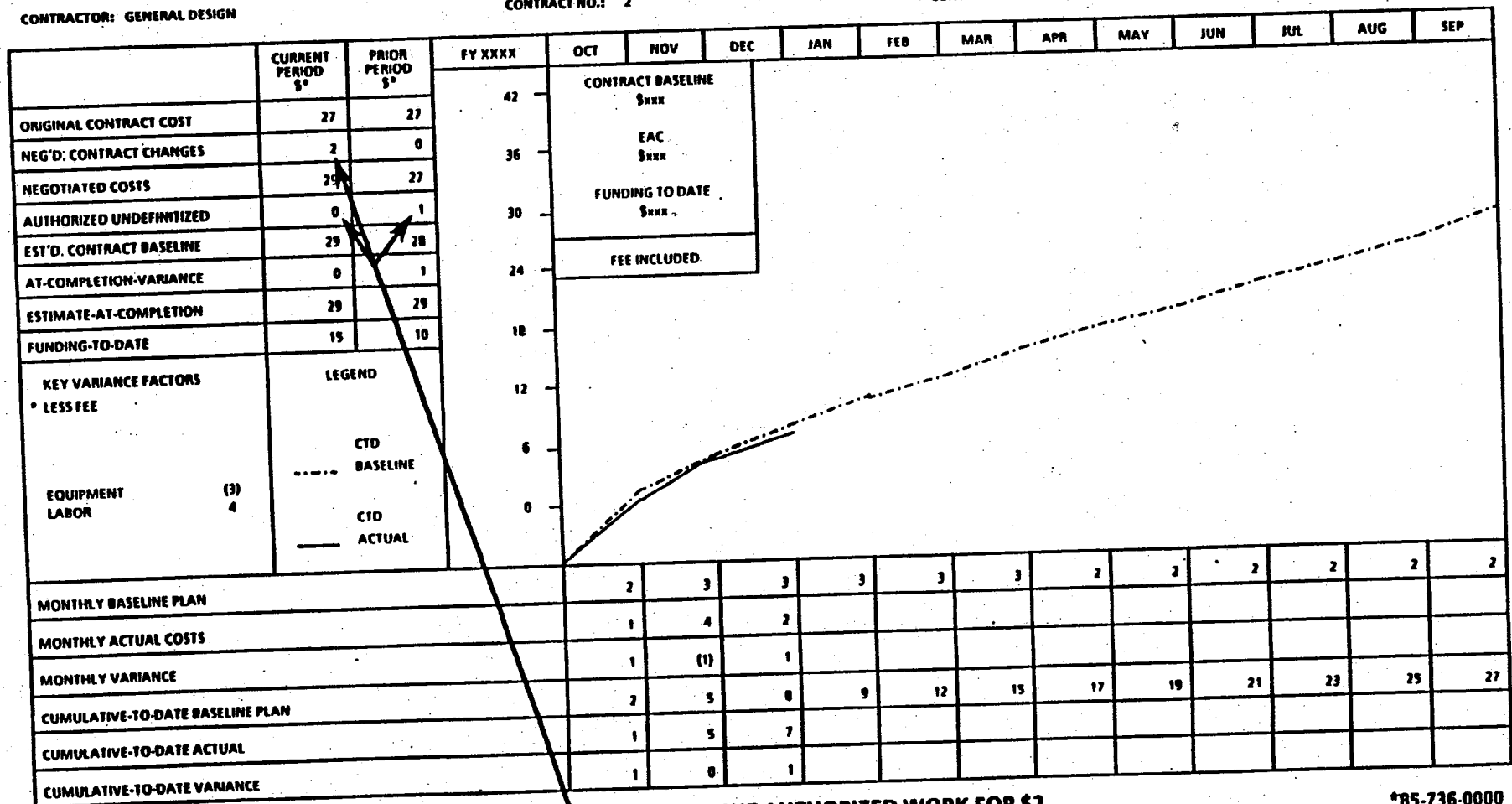
# CONTRACT FINANCIAL STATUS \$(000)

CONTRACTOR: GENERAL DESIGN

CONTRACT NO.: 2

CONTRACT TYPE: CPFF

PERIOD ENDING: 12/31/8X



\*85-736-0000

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## CONTRACT FINANCIAL STATUS COST VARIANCE ANALYSIS

The Contract Financial Status Cost Variance Analysis chart uses information contained in DOE Form 1332.9, Cost Management Report. Instructions for preparing this chart follow.

OVERVIEW FOR PREPARING COST VARIANCE ANALYSIS CHARTS  
FOR CONTRACTORS USING THE DOE FORMS 1332.9 AND 1332.7 REPORTS

1. Key Variances must be identified and explained if the following criteria are met:
  - a. The Total Current Period Cost Variance is ten percent or greater above or below the Current Period Cost Plan (or as specified by other agreements) (See Example 2A).
  - b. Any single line item (WBS, functional category or cost element) that is ten percent or greater above or below the Total Current Period Variance (or as specified by other agreements) (See Example 2A).
2. A matrix for Variance Reporting Thresholds for Prime contractors is shown on Page 5.
3. Smaller variances may be identified and explained if the contractor thinks it will be useful.
4. The Total Current Period Cost Variance must be equal to that reported on the Contract Financial Status - Cost chart.
5. Cumulative Cost Variances must be identified and explained as specified in the contract or other agreements.
6. All amounts are reported in thousands of dollars. Example: \$198,700 is reported as \$199.
7. Explanations of variances must include:
  - a. The reason for the variance;
  - b. The impact of the variance (if there is no impact, please indicate); and
  - c. Corrective action, proposed/taken.
8. More than one page may be used if necessary to explain variances.

CONTRACT FINANCIAL STATUS COST VARIANCE ANALYSIS  
INSTRUCTIONS FOR CONTRACTORS USING THE DOE FORMS 1332.9 AND 1332.7 REPORTS

HEADER INFORMATION

1. Contractor: Enter the name and division, if applicable, of the reporting contractor.
2. Contract Number: Enter the contract number.
3. Contract Type: Enter the appropriate contract type: Cost-Plus-Fixed-Fee (CPFF), Cost-Plus-Award-Fee (CPAF), or Cost-Plus-Incentive-Fee (CPIF).
4. Period Ending: Enter the ending date of the accounting period covered by this report.
5. Work Breakdown Structure: Determine and enter the Work Breakdown Structure categories that have Cumulative-To-Date Variances. Data is obtained from DOE Form 1332.9, Cost Management Report.
6. Current Period Variances: Calculate and enter the amount of the Current Period Variance for each Work Breakdown Structure category identified. Data is obtained from DOE Form 1332.9, Cost Management Report, and calculated by the following formula:  
  
Current Period Cost Baseline Plan less Current Period Actual Cost equals Current Period Cost Variance.
7. Cumulative-To-Date Variance: Calculate and enter the amount of the Cumulative-To-Date Variance as of the current reporting period for each Work Breakdown Structure category identified. Data is obtained for DOE Form 1332.9, and calculated by the following formula:  
  
CTD Cost Baseline Plan less CTD Actual Cost equals CTD Cost Variance.

8. Total Current Period Cost Variance: Calculate and enter the total Current Period Cost Variance. (This entry is the sum of the Current Period Cost Variances by Work Breakdown Structure and should equal the Monthly Cost Variance as presented on the Contract Financial Status Chart.)
9. Total Cumulative-to-Date Cost Variance: Calculate and enter the total Cumulative-to-Date Cost Variance. (This entry is the sum of the CTD Cost Variance by Work Breakdown Structure and should equal the CTD Cost Variance as presented on the Contract Financial Status Chart.)
10. Key Variance Factors: If the Total Current Period Cost Variance (Item (8) above) is ten percent or greater above or below the total current period plan (or as specified in the contract or other agreement), list and briefly explain each element contributing to the variance. Any single element which is ten percent or greater above or below the Total Current Period Cost Variance (or as specified in the contract or other agreement) requires a detailed explanation (see Example 4A). Explanations of variances must clearly identify the nature of the problem, the reason for the variance, impact on the contract and/or Project and corrective actions proposed/taken. Explanations of Cost Variances should identify amounts attributed to rate changes separately from amounts applicable to manhours used; amounts attributable to material price changes separately from amounts applicable to manhours used; amounts attributable to material price changes separately from amounts applicable to material usage; amounts attributable to overhead rate changes separately from amounts applicable to overhead base changes; and amounts applicable to changes in the overhead allocation basis. The variance explanations should also identify amounts and elements to which undistributed budget and/or management reserve have been applied.

## CONTRACT FINANCIAL STATUS

### COST VARIANCE ANALYSIS

\$(000)

CONTRACTOR 1 \_\_\_\_\_

\_\_\_\_\_ 2 \_\_\_\_\_

PERIOD ENDING: 4 \_\_\_\_\_

CONTRACT TYPE: 3 \_\_\_\_\_

REPORTING CATEGORY	KEY VARIANCE FACTOR	CURRENT PERIOD VARIANCE	CUMULATIVE TO DATE VARIANCE
<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">5</div>	<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">10</div>		
	TOTAL	<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">8</div>	<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">9</div>

**6-902A**

### EXAMPLE 4

# **CONTRACT FINANCIAL STATUS** **COST VARIANCE ANALYSIS** **\$(000)**

CONTRACTOR: DEF  
 CONTRACT NO.: 6

PERIOD ENDING: 12/31/8X  
 CONTRACT TYPE: CPFF

REPORTING CATEGORY	KEY VARIANCE FACTOR	CURRENT PERIOD VARIANCE	CUMULATIVE TO DATE VARIANCE
TASK I	<p><u>CURRENT</u></p> <p>REASON: SUBCONTRACT COST FOR PIPE EXCEEDED PLAN DUE TO INFLATIONARY CLAUSE IN CONTRACT</p> <p>IMPACT: THIS OVERPLAN IS NOT RECOVERABLE</p> <p>CORRECTIVE ACTION: NONE POSSIBLE</p>	(28)	(35)
TASK II		2	5
TASK III		(1)	(15)
TASK IV		(2)	(6)
	<b>TOTAL</b>	(29)	(51)

MORE THAN 10% OF CPV VARIANCE

LESS THAN 10% OF CPV VARIANCE

THE CURRENT PERIOD PLAN IS 100; THEREFORE, THE CPV IS MORE THAN 10% (OR AS SPECIFIED IN THE CONTRACT) AND REQUIRES A VARIANCE ANALYSIS.

6-9028

EXAMPLE 4A

## MANAGEMENT CONTROL SYSTEM DESCRIPTION

A detailed outline of a Management Control System Description which may be used is found in DOE Order 1332.1A, Uniform Reporting System, pg. II-10.

## WORK BREAKDOWN STRUCTURE

The purpose of a Work Breakdown Structure is found in DOE Order 1332.1A, Uniform Reporting System, pg. II-1. Additional guidance on the Work Breakdown Structure technique is found in DOE/MA-0295, "Work Breakdown Structure Guide".

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10/05/88

**DOE FORM 1332.12 COST PERFORMANCE REPORT - WORK BREAKDOWN STRUCTURE - FORMAT 1**

Instructions for preparing the WBS Cost Performance Report, Format 1, are found in DOE Order 1332.1A, Uniform Reporting System, pg. II-53.

**DOE FORM 1332.13 COST PERFORMANCE REPORT - FUNCTIONAL - FORMAT 2**

Instructions for preparing the Functional Cost Performance Report, Format 2, are found in DOE Order 1332.1A, Uniform Reporting System, pg. II-55.

**DOE FORM 1332.14 COST PERFORMANCE REPORT - BASELINE - FORMAT 3**

Instructions for preparing the Baseline Cost Performance Report Format 3, are found in DOE Order 1332.1A, Uniform Reporting System, pg. II-57.

**CONTRACT FINANCIAL STATUS**

The Contract Financial Status uses information from the WBS Performance Report, Format 1, and Baseline Cost Performance Report, Format 3. Instructions for preparing this chart follow.

OVERVIEW FOR PREPARING CONTRACT FINANCIAL STATUS - COST CHARTS  
FOR CONTRACTORS USING THE DOE FORMS 1332.12, 1332.13, AND 1332.14 REPORTS

1. These charts are updated for the Project Review. Current and Cumulative-to-Date (CTD) BCWP AND ACWP costs are updated and the figures are plotted.
2. All costs are reported in thousands of dollars. Example: \$198,700 is reported as \$199. Cumulative cost should be maintained; any necessary adjustments should be made in the current period.
3. Cumulative-to-Date figures are cumulative from inception, not from the beginning of the fiscal year.
4. The Estimate-at-Completion (EAC) is CTD actual cost and the contractor's best estimate of the cost to perform the work remaining on the contract. This estimate may deviate from the Baseline Cost Plan (DOE Form 1332.7). The contractor's EAC is used by DOE to forecast funding requirements and therefore, should be as accurate as possible. The estimate will be used for planning purposes only and is not binding on the contractor or DOE.
5. The At-Completion Variance is the difference between the contractor's EAC and the Total Baseline The Plan for the completion of the contract effort.  $\text{Total Baseline Plan} - \text{EAC} = \text{At-Completion Variance}$ .
6. Current Period entries (less Fee) for the following categories must be updated as required.

Negotiated Contract Changes  
Negotiated Costs  
Authorized Undefined  
Estimated Contract Baseline  
At-Completion Variance  
Estimate-at-Completion  
Funding-to-Date

7. DOE Form 1332.12, Cost Performance Report Work Breakdown Structure, Format 1, is the source for the entries below. When preparing the Contract Financial Status - Cost, the Current Period reporting categories on DOE Form 1332.12 are to be regarded as monthly categories.

Monthly Budgeted Cost of Work Scheduled \*

Monthly Budgeted Cost of Work Performed (BCWP)

Monthly Actual Cost of Work Performed (ACWP)

Monthly Schedule Variance

Monthly Cost Variance

Cumulative-to-Date Budgeted Cost of Work Scheduled

Cumulative-to-Date Budgeted Cost of Work Performed

Cumulative-to-Date Actual Cost of Work Performed

Cumulative-to-Date Schedule Variance

Cumulative-to-Date Cost Variance

8. Cost variances are calculated by subtracting ACWP from BCWP. Schedule variances are calculated by subtracting BCWS from BCWP. Negative totals indicate an unfavorable variance and should be shown in parentheses.

\* DOE Form 1332.7, Cost Plan, Line 15 TOTAL, is the source for Monthly Budgeted Cost of Work Scheduled.

INSTRUCTIONS FOR CONTRACT FINANCIAL STATUS - COST CHARTS  
FOR CONTRACTORS USING THE DOE FORMS 1332.12,  
1332.13, AND DOE FORM 1332.14 REPORTS

1. Contractor: Enter the name and division, if applicable, of the reporting contractor.
2. Contract Number: Enter the contract number.
3. Contract Type: Enter the appropriate contract type: Cost-Plus-Fixed-Fee (CPFF), Cost-Plus-Award-Fee (CPAF), or Cost-Plus-Incentive-Fee (CPIF).
4. Period Ending: Enter the ending date of the accounting period covered by this report.
5. FY: Enter the fiscal year covered by this report.
6. Enter scale capable of accommodating the current fiscal year baseline as well as allowing some room from growth.
7. Original Contract Cost - Current Period: Enter the dollar value (excluding Fee or profit) negotiated in the original contract. For a cost-plus-fixed-fee contract, enter the estimated cost negotiated. For an incentive contract, enter the definitized contract target cost. (This figure must equal the amount reported on DOE Form 1332.14, Cost Performance Report - Baseline, Format 3, Block 8.)
8. Negotiated Contract Changes - Current Period: Enter the dollar value (excluding Fee or profit) applicable to definitized contract changes which have occurred since the beginning of the contract. Obtain data from DOE Form 1332.14, Cost Performance Report - Baseline, Format 3, Block 9.
9. Negotiated Costs - Current Period: Enter the sum of the Original Contract Target Cost and Negotiated Contract Changes. The amount shown should equal the current dollar value (excluding Fee or profit) on which contractual agreement has been reached. (This figure should be the same as the amount shown as Negotiated Costs on DOE Form 1332.12, Cost Performance Report - Work Breakdown Structure, Format 1, and as Current Target Cost on DOE Form 1332.14, Cost Performance Report - Baseline, Format 3, Block 10.)

10. Authorized Undefined - Current Period: Enter the estimated cost (excluding Fee or profit) of contract changes for which written authorization has been received but for which contract costs have not been negotiated. (This figure should be the same as the amount shown for Estimated Cost of Authorized, Unpriced Work on DOE Form 1332.12 Cost Performance Report - Format 1, and as the Estimated Costs of Authorized, Unpriced Work on DOE Form 1332.14, Cost Performance Report - Baseline, Format 3, Block 11.)

11. Estimated Contract Baseline - Current Period: Use the following formula to compute and enter the Contract Baseline.

Negotiated Cost (9) plus Authorized Undefined (10) equals Estimated Contract Baseline (11).

The figure should be the same as the amount shown on DOE Form 1332.14, Cost Performance Report - Baseline, Format 3, Block 12.)

Baseline change should be made when the contract changes through modification or when formal replanning or internal reprogramming are implemented per DOE Order 2250.1B.

12. At-Completion Variance: Compute and enter the total value of the At-Completion Variance using the following formula:

Estimate-at-Completion (13) from Estimated Contract Baseline (11) or Budgeted-at-Completion (DOE form 1332.12, Format 1) equals At-Completion Variance (12).

Data may also be obtained from DOE Form 1332.12, Cost Performance Report - Work Breakdown Structure, Format 1, Line 16 - Total-at-Completion Variance. The figure should be the same whether calculated or obtained from DOE form 1332.12.

13. Estimate-at-Completion - Current Period: Enter the total Estimate-at-Completion (less Fee or profit). (This figure should equal the total EAC as reported on DOE Form 1332.12, Cost Performance Report - Work Breakdown Structure, Format 1, Line 16 - Revised Estimate.
14. Funding-to-Date - Current Period: Enter the Funding-to-Date (less Fee or profit) as of the end of the current reporting period. This should include all mods through the status date. Any exceptions should be footnoted.

15. Prior Period:

- a. Original Contract Cost
- b. Negotiated Contract Changes
- c. Negotiated Costs
- d. Authorized Undefined

- e. Contract Baseline
- f. At-Completion Variance
- g. Estimate-At-Completion
- h. Funding-to-Date

Enter the "Current Period" data from the last period's report in the "Prior Period" column of the current period's report.

In the first report covering a new contract, the "Prior Period" column should contain "N/A" (Not Applicable). Thereafter, the "Prior Period" is reported as indicated in the above paragraph.

16. Key Variance Factors: List the major Work Breakdown Structure element or Reporting Category and its Current Period Variance as explained on the Contract Financial Status Cost Variance Analysis.
17. Monthly Budgeted Cost of Work Scheduled: Enter the Monthly Budgeted Cost of Work Scheduled for the entire period of performance if the contract ends during the current fiscal year, or through the remainder of the fiscal year if the contract extends beyond the current fiscal year. (Data is obtained from DOE Form 1332.7, Cost Plan - Total Contract Cost Line (by month) which is less unplanned Management Reserve and Fee). This category is updated whenever the Baseline Plan is updated; however, only future months may be changed--no retroactive changes are allowed. This figure should also equal the Monthly Budgeted Cost of Work Scheduled from DOE Form 1332.12, Cost Performance Report - Work Breakdown Structure, Format 1, Line 16.
18. Monthly Budgeted Cost of Work Performed: Enter the total Monthly Budgeted Cost of Work Performed. (Obtain data from DOE Form 1332.12, Cost Performance Report - Work Breakdown Structure, Format 1, Line 16.)
19. Monthly Actual Cost of Work Performed: Enter the total Monthly Actual Cost (excluding Fee) of Work Performed. (Obtain data from DOE Form 1332.12, Cost Performance Report - Work Breakdown Structure, Format 1, Line 16.)

20. Monthly Schedule Variance: Enter the total Monthly Schedule Variance. Obtain data from DOE Form 1332.12, Cost Performance Report - Work Breakdown Structure, Format 1, Line 16, or calculate it by the following formula:

Budgeted Cost of Work Performed less Budgeted Cost of Work Scheduled equals Schedule Variance.

21. Monthly Cost Variance: Enter the total Monthly Cost Variance. Obtain data from DOE Form 1332.12, Cost Performance Report - Work Breakdown Structure, Format 1, Line 16, or calculate it by the following formula:

Budgeted Cost of Work Performed less Actual Cost of Work Performed equals Cost Variance.

22. Cumulative-to-Date (CTD) Budgeted Cost of Work Scheduled: Enter the total CTD Budgeted Cost of Work Scheduled. The Current Period figure can be obtained from DOE Form 1332.12, Cost Performance Report - Work Breakdown Structure, Format 1, Line 16. The CTD Budgeted Cost of Work Scheduled through the end of the contract must equal the Baseline Plan.

Example: CTD Budgeted Cost of Work Scheduled (May) plus Monthly Budgeted Cost of Work Scheduled (June) equals CTD Budgeted Cost of Work Scheduled (June).

23. Cumulative-to-Date Budgeted Cost of Work Performed: Enter the total CTD Budgeted Cost of Work Performed. Obtain data from DOE Form 1332.12, Cost Performance Report - Work Breakdown Structure Format 1, Line 16, or calculate it by the following formula:

Current Monthly Budgeted Cost of Work Performed plus Prior Month's CTD Budgeted Cost of Work Performed equals Current Month's CTD Budgeted Cost of work performed.

24. Cumulative-to-Date Actual Cost of Work Performed: Enter the total CTD Actual Cost (excluding Fee) of Work Performed. Obtain data from DOE Form 1332.12, Cost Performance Report - Work Breakdown Structure, Format 1, Line 16, or calculate it by the following formula:

Current Monthly Actual Cost of Work Performed plus Prior Month's CTD Actual Cost of Work Performed equals Current Month's CTD Actual Cost of Work Performed.

25. Cumulative-to-Date Schedule Variance: Enter the total CTD Schedule Variance. Obtain data from DOE Form 1332.12, Cost Performance Report - Work Breakdown Structure, Format 1, Line 16, or calculate it by the following formula:
- CTD Budgeted Cost of Work Performed less CTD Budgeted Cost of Work Scheduled equals CTD Schedule Variance.
26. Cumulative-to-Date Cost Variance: Enter the total CTD Cost Variance. Obtain data from DOE Form 1332.12, Cost Performance Report - Work Breakdown Structure, Format 1, Line 16, or calculate it by the following formula:
- Current Monthly Cost Variance plus Prior Month's CTD Cost Variance equals Current Month's CTD Cost Variance.
27. PLOTTING (Using the Legend Symbols)
- a. CTD Budgeted Cost of Work Scheduled: Plot the CTD Budgeted Cost of Work Scheduled for the entire period of performance. This must be changed when the Baseline Plan is updated. (Only plotting of future periods is updated.)
  - b. CTD Actual Cost of Work Performed: Update the plotting of the CTD Actual Cost of Work Performed to include the current reporting period's data. (This is only plotted through the current reporting period.)
  - c. CTD Budgeted Cost of Work Performed: Update the plotting of the CTD Budgeted Cost of Work Performed to include the current reporting period's data. (This is only plotted through the current reporting period.)
28. For purposes of Contract Analysis and Project Review presentations, the contractor is required to supply supplemental data as follows:
- a. Estimated Contract Baseline (11) plus Fee.
  - b. Estimate-at-Completion (13) plus Fee.
  - c. Funding-to-Date (14) plus Fee.

Exclude fee

Dollar value - orig contract.  
Dollar value (w/3 fees) of defin.  
Contract changes since begin. of  
contract.

1

5

②

3

④

### EXAMPLE 5.

# **FINANCIAL STATUS COST \$ (000)**

**CONTRACTOR: J. DOE CONSTRUCTION**

**CONTRACT NO.: 1**

**CONTRACT TYPE: CPAF**

**PERIOD ENDING: 10/31/8X**

	CURRENT PERIOD \$	PRIOR PERIOD \$	FY XXXX	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
ORIGINAL CONTRACT COST	60	60	120	<div> <div>CONTRACT BASELINE \$96</div> <div>EAC \$95</div> <div>FUNDING TO DATE \$56</div> <div>FEE INCLUDED</div> </div>											
NEG'D. CONTRACT CHANGES	30	30	110												
NEGOTIATED COSTS	90	90	100												
AUTHORIZED UNDEFINIZED	0	0	90												
EST'D. CONTRACT BASELINE	90	90	90												
AT-COMPLETION-VARIANCE	0	0	80												
ESTIMATE-AT-COMPLETION	90	90	70												
FUNDING-TO-DATE	50	50	60												
KEY VARIANCE FACTORS	<div> <div>LEGEND</div> <div> <div>CTD BCWP</div> <div>CTD ACWP</div> <div>CTD BCWS</div> </div> </div>		50												
*LESS FEE			40												
MATERIALS 3			30												
LABOR 1.5			20												
MONTHLY BUDGETED COST OF WORK SCHEDULED				5	4	4	5	6	5	5	6	5	6	5	4
MONTHLY BUDGETED COST OF WORK PERFORMED				6											
MONTHLY ACTUAL COST OF WORK PERFORMED				5											
MONTHLY SCHEDULE VARIANCE				1											
MONTHLY COST VARIANCE				1											
CUMULATIVE-TO-DATE BUDGETED COST OF WORK SCHEDULE				25	29	33	38	44	49	54	60	65	71	76	80
CUMULATIVE-TO-DATE BUDGETED COST OF WORK PERFORMED				24											
CUMULATIVE-TO-DATE ACTUAL COST OF WORK PERFORMED				27											
CUMULATIVE-TO-DATE SCHEDULE VARIANCE				(1)											
CUMULATIVE-TO-DATE COST VARIANCE				(3)											

BACKGROUND  
 CTD BCWS = 20  
 CTD BCWP = 18  
 CTD ACWP = 22

AS OF SEPTEMBER 30, 198X

**EXAMPLE 5A**

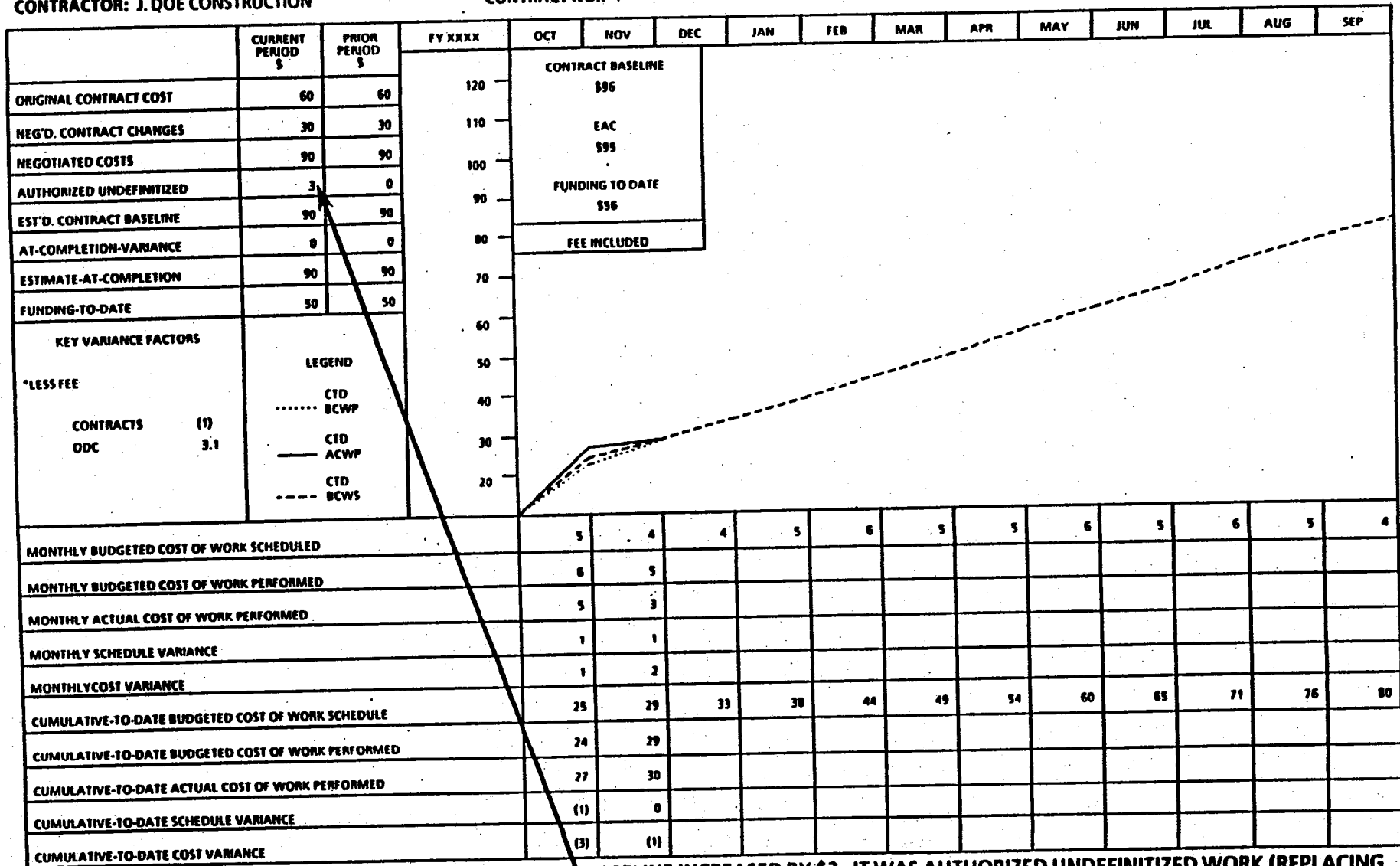
# **FINANCIAL STATUS COST \$ (000)**

**CONTRACTOR: J. DOE CONSTRUCTION**

**CONTRACT NO.: 1**

**CONTRACT TYPE: CPAF**

**PERIOD ENDING: 11/31/8X**



**BASELINE INCREASED BY \$3. IT WAS AUTHORIZED UNDEFINITEZED WORK (REPLACING \$2 INCREASE IN DEC AND \$1 INCREASE IN JAN)  
THERE WAS A NOT-TO-EXCEED LIMIT OF \$3**

84-734-0000

# FINANCIAL STATUS COST \$ (000)

CONTRACTOR: J. DOE CONSTRUCTION

CONTRACT NO.: 1

CONTRACT TYPE: CPAF

PERIOD ENDING: 12/31/8X

CONTRACTOR: J. DOE CONSTRUCTION			CONTRACT NO. 1												
	CURRENT PERIOD \$	PRIOR PERIOD \$	FY XXXX	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
ORIGINAL CONTRACT COST	60	60	<div>120</div> <div>110</div> <div>100</div> <div>90</div> <div>80</div> <div>70</div> <div>60</div> <div>50</div> <div>40</div> <div>30</div> <div>20</div>	<div>CONTRACT BASELINE</div> <div>\$96</div> <div>EAC</div> <div>\$95</div> <div>FUNDING TO DATE</div> <div>\$56</div> <div>FEE INCLUDED</div>											
NEG'D. CONTRACT CHANGES	33	30													
NEGOTIATED COSTS	90	90													
AUTHORIZED UNDEFINITEZED	0	3													
EST'D. CONTRACT BASELINE	90	90													
AT-COMPLETION-VARIANCE	8	0													
ESTIMATE-AT-COMPLETION	90	90													
FUNDING-TO-DATE	50	50													
KEY VARIANCE FACTORS		LEGEND													
*LESS FEE		CTD BCWP													
CONTRACTS (1)		CTD ACWP													
ODC 3.1		CTD BCWS													
		CTD BCWS													
MONTHLY BUDGETED COST OF WORK SCHEDULED				5	4	4	5	6	5	5	6	5	6	5	4
MONTHLY BUDGETED COST OF WORK PERFORMED				6	5	4									
MONTHLY ACTUAL COST OF WORK PERFORMED				5	3	3									
MONTHLY SCHEDULE VARIANCE				1	1	(2)									
MONTHLY COST VARIANCE				1	2	1									
CUMULATIVE-TO-DATE BUDGETED COST OF WORK SCHEDULE				25	29	33	38	44	49	54	60	65	71	76	80
CUMULATIVE-TO-DATE BUDGETED COST OF WORK PERFORMED				24	29	33									
CUMULATIVE-TO-DATE ACTUAL COST OF WORK PERFORMED				27	30	33									
CUMULATIVE-TO-DATE SCHEDULE VARIANCE				(1)	0	(2)									
CUMULATIVE-TO-DATE COST VARIANCE				(3)	(1)	0									

AUTHORIZED UNDEFINITEZED WORK WAS NEGOTIATED

84-734-0000

EXAMPLE 5C

GUIDE33(P)  
09/23/88

## CONTRACT FINANCIAL STATUS COST VARIANCE ANALYSIS

The Contract Financial Status Cost Variances Analysis chart uses information from DOE Form 1332.12, Cost Performance Report - WBS, Format 1. Instructions for preparing this chart follow.

## OVERVIEW FOR PREPARING FINANCIAL STATUS COST VARIANCE ANALYSIS CHARTS

1. Key Variances must be identified and explained if the following criteria are met:
  - a. The Total Current Period Cost Variance is ten percent or greater above or below the Current Period Cost Plan (or as specified by other agreements) (see example 6A).
  - b. Any single line item WBS, (functional category or cost element) that is ten percent or greater above or below the Total Current Period Variance (or as specified by other agreements) (see Example 6A).
2. The following items also require Variance explanations as indicated.
  - a. Cumulative-to-Date Cost Variance: If the Cumulative-to-Date Cost Variance is five percent or greater above or below the Cumulative-to-Date Cost Plan (or as specified in the contract or other agreement), then a variance explanation is required for those items responsible for the variance which have not been previously addressed in the monthly Current Period Variance explanations. If the total Cumulative-to-Date Variance has been addressed at some point in the current variance explanation, then no further explanation is required.
  - b. At-Completion-Variance: Any variance  $\pm$  10% between the Estimated Contract Baseline and the Estimate-at-Completion must be explained.
  - c. EAC Variance: Any variance between the current period EAC and prior period EAC which was not addressed in the At-Completion-Variance must be explained.
3. A matrix for Variance Reporting Thresholds for Prime Contractors is shown on Page 5.
4. Smaller variances may be identified and explained if the contractor thinks it will be useful.

5. The Total Current Period Cost Variance must be equal to that reported on the Contract Financial Status - Cost chart.
6. Cumulative cost variances must be identified and explained as specified in the contract or other agreements or as detailed on page 61, Item (10).
7. All amounts are reported in thousands of dollars. Example: \$198,700 is reported as \$199.
8. Explanations of variances must include:
  - a. The reason for the variance;
  - b. The impact of the variance (if there is no impact, please indicate); and
  - c. Corrective action, proposed/taken.
9. More than one page may be used if required to explain variances.

CONTRACT FINANCIAL STATUS COST VARIANCE ANALYSIS  
INSTRUCTIONS FOR CONTRACTORS USING THE DOE FORMS 1332.12, 1332.13, AND  
1332.14 REPORTS

HEADER INFORMATION

1. Contractor: Enter the name and division, if applicable, of the reporting contractor.
2. Contract Number: Enter the contract number.
3. Contract Type: Enter the appropriate contract type: Cost-Plus-Fixed-Fee (CPFF), Cost-Plus-Award-Fee (CPAF), or Cost-Plus-Incentive-Fee (CPIF).
4. Period Ending: Enter the ending date of the accounting period covered by this report.
5. Work Breakdown Structure: Determine and enter the Work Breakdown Structure categories that have Cumulative-to-Date Cost Variances. Data is obtained from DOE Form 1332.12, Cost Performance Report, Format 1, Line 16.
6. Current Period Cost Variance: Enter the amount of the Current Period Cost Variance for each Work Breakdown Structure category identified. Data is obtained from DOE Form 1332.12, Cost Performance Report, Format 1, Line 16.
7. Cumulative-to-Date Cost Variance: Enter the amount of the Cumulative-to-Date Cost Variance as of the current reporting period for each Work Breakdown Structure category identified. Data is obtained from DOE Form 1332.12, Cost Performance Report, Format 1, Line 16.
8. Total Current Period Cost Variance: Enter the total Current Period Cost Variance. This entry is the sum of the Current Period Cost Variances by Work Breakdown Structure and should equal the Monthly Cost Variance as presented on the Contract Financial Status Chart. Data may also be obtained from DOE Form 1332.12, Cost Performance Report, Format 1, Line 16 - Total.

9. Total Cumulative-to-Date Cost Variance: Enter the total Cumulative-to-Date Cost Variance. This entry is the sum of the Cumulative-to-Date Cost Variances by Work Breakdown Structure and should equal the CTD Cost Variance as presented on the Contract Financial Status Chart. Data may also be obtained from DOE Form 1332.12, Cost Performance Report, Format 1, Line 16 - Total.
10. Key Variance Factors: If the Total Current Period Cost Variance Item (8) (BCWP-ACWP) is five percent (ten percent for BPS) or greater above or below the Total Current Period Plan (BCWS) (or as specified in the contract or other agreement), list and explain each element contributing the variance. Any single element which is ten percent or greater above or below the Total Current Period Cost Variance (or as specified in the contract or other agreement) requires a detailed explanation (see Example 6A). Explanations of variances must clearly identify the nature of the problem, the reason for the variance, the impact on the contract and/or project and corrective actions proposed/taken. Explanations of Cost Variances should identify amounts attributed to rate changes separately from amounts applicable to man hours used; amounts attributed to material price changes separately from amounts applicable to material usage; amounts attributable to overhead rate changes separately from amounts applicable to overhead base changes; and amounts applicable to changes in the overhead allocation basis.

The variance explanations should also identify amounts and elements to which Undistributed Budget and/or Management Reserve have been applied.

## CONTRACT FINANCIAL STATUS

### COST VARIANCE ANALYSIS

\$(000)

CONTRACTOR 1

2

PERIOD ENDING: 4

CONTRACT TYPE: 3

REPORTING CATEGORY	KEY VARIANCE FACTOR	CURRENT PERIOD VARIANCE	CUMULATIVE TO DATE VARIANCE
<span style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block; width: 30px; height: 30px; line-height: 30px;">5</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block; width: 30px; height: 30px; line-height: 30px;">10</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block; width: 30px; height: 30px; line-height: 30px;">6</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block; width: 30px; height: 30px; line-height: 30px;">7</span>
		<div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block; width: 30px; height: 30px; line-height: 30px;">8</div>	<div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block; width: 30px; height: 30px; line-height: 30px;">9</div>
	TOTAL		

**6-902A**

### EXAMPLE 6

# **CONTRACT FINANCIAL STATUS** **COST VARIANCE ANALYSIS** **\$(000)**

CONTRACTOR: DEF  
 CONTRACT NO.: 6

PERIOD ENDING: 12/31/8X  
 CONTRACT TYPE: CPFF

REPORTING CATEGORY	KEY VARIANCE FACTOR	CURRENT PERIOD VARIANCE	CUMULATIVE TO DATE VARIANCE
TASK I	<p><u>CURRENT</u></p> <p>REASON: SUBCONTRACT COST FOR PIPE EXCEEDED PLAN DUE TO INFLATIONARY CLAUSE IN CONTRACT</p> <p>IMPACT: THIS OVERPLAN IS NOT RECOVERABLE.</p> <p>CORRECTIVE ACTION: NONE POSSIBLE</p>	(28)	(35)
TASK II		2	5
TASK III		(1)	(15)
TASK IV		(2)	(6)
	<b>TOTAL</b>	(29)	(51)

MORE THAN 10% OF CPV VARIANCE

LESS THAN 10% OF CPV VARIANCE

THE CURRENT PERIOD PLAN IS 100; THEREFORE, THE CPV IS MORE THAN 10% (OR AS SPECIFIED IN THE CONTRACT) AND REQUIRES A VARIANCE ANALYSIS.

6-902B

**EXAMPLE 6A**

## CONTRACT FINANCIAL STATUS SCHEDULE VARIANCE ANALYSIS

The contract Financial Status Schedule Variance Analysis Chart uses information from DOE Form 1332.12, Cost Performance Report - WBS, Format 1. Instructions for preparing this chart follow.

## OVERVIEW FOR PREPARING FINANCIAL STATUS SCHEDULE VARIANCE ANALYSIS CHARTS

1. Key Variances must be identified and explained if the following criteria are met:
  - a. The Total Current Period Schedule Variance is ten percent or greater above or below the Current Period Plan (or as specified in the contract or other agreement) (See Example 7A).
  - b. Any single line item (WBS, Functional Category) that is ten percent or greater above or below the Total Current Period Variance or as specified in the contract or other agreement (see Example 7A).
2. A matrix for Variance Reporting Thresholds for Prime contractors is shown on Page 10.
3. Smaller variances may be explained if the contractor deems it necessary.
4. The Total Current Period Schedule Variance must be equal to that reported on the contract Financial Status - Cost Chart.
5. All amounts are reported in thousands of dollars. Example: \$198,700 is reported as \$199.
6. Explanations of variances should include:
  - a. The reason for the variance;
  - b. The impact of the variance (if there is no impact, please indicate); and
  - c. Corrective action proposed/taken.
7. More than one page may be used, if required, to explain variances.

CONTRACT FINANCIAL STATUS SCHEDULE VARIANCE ANALYSIS  
INSTRUCTIONS FOR CONTRACTORS USING THE DOE FORMS 1332.12, 1332.13, AND  
DOE FORM 1332.14 REPORTS

HEADER INFORMATION

1. Contractor: Enter the name and division, if applicable, of the reporting contractor.
2. Contractor Number: Enter the contract number.
3. Contract Type: Enter the appropriate contract type: Cost-Plus-Fixed-Fee (CPFF), Cost-Plus-Award-Fee (CPAF), or Cost-Plus-Incentive-Fee (CPIF).
4. Period Ending: Enter the ending date of the accounting period covered by this report.

REMAINDER OF FORMAT

5. Work Breakdown Structure: Determine and enter the Work Breakdown Structure categories (agreed to by contract) that have Cumulative-to-Date Cost Variances. Data is obtained from DOE Form 1332.12, Cost Performance Report, Format 1.
6. Current Period Schedule Variance: Enter the amount of the Current Period Schedule Variance for each Work Breakdown Structure category identified. Data is obtained from DOE Form 1332.12, Cost Performance Report, Format 1, Line 16.
7. Cumulative-to-Date Schedule Variance: Enter the amount of the Cumulative-to-Date Schedule Variance as of the current reporting period for each Work Breakdown Structure category identified. Data is obtained from DOE Form 1332.12, Cost Performance Report, Format 1, Line 16.

8. Total Current Period Schedule Variance: Enter the total Current Period Schedule Variance. (This entry is the sum of the Current Period Schedule Variances by Work Breakdown Structure and should equal the Monthly Schedule Variance as presented on the Contract Financial Status Chart. Data may also be obtained from DOE Form 1332.12, Cost Performance Report, Format 1, Line 16 - Total.)
9. Total Cumulative-to-Date Schedule Variance: Enter the total Cumulative-to-Date Schedule Variance. This entry is the sum of the Cumulative-to-Date Schedule Variances by Work Breakdown Structure and should equal the CTD Cost Variance as presented on the Contract Financial Status Chart. Data may also be obtained from DOE Form 1332.12, Cost Performance Report, Format 1, Line 16 - Total.
10. Key Variance Factors: If the Total Current Period Schedule Variance (BCWP-ACWP) is ten percent or greater above or below the total Current Period Plan (BCWS), list and briefly explain each element contributing to the variance. Any single element which is ten percent or greater above or below the Total Current Period Cost Variance (or as specified in the contract or other agreement), requires a detailed explanation (see Example 7A). Explanations of variances must clearly identify the nature of the problem, reason for the variance, impact on the contract and/or project and corrective action proposed/taken. Only schedule variances which impact Level 1, 2, or 3 Project Milestones should be reported.

# **CONTRACT FINANCIAL STATUS SCHEDULE VARIANCE ANALYSIS \$(000)**

**CONTRACTOR:** \_\_\_\_\_ **(1)**  
**CONTRACT NO.:** \_\_\_\_\_ **(2)**

**PERIOD ENDING:** \_\_\_\_\_ **(4)**  
**CONTRACT TYPE:** \_\_\_\_\_ **(3)**

WORK BREAKDOWN STRUCTURE	KEY VARIANCE FACTOR	CURRENT PERIOD VARIANCE	CUMULATIVE TO DATE VARIANCE
<b>(5)</b>	<b>(10)</b>	<b>(6)</b>	<b>(7)</b>
	<b>TOTAL</b>	<b>(8)</b>	<b>(9)</b>

**NOTE: IT IS SUGGESTED THAT THIS FORM BE USED. SUBSTITUTIONS MAY BE USED IF THE CONTENT REQUIREMENTS ARE MET AND THEY ARE APPROVED BY DOE PROJECT MANAGER.**

# **CONTRACT FINANCIAL STATUS SCHEDULE VARIANCE ANALYSIS \$ (000)**

CONTRACTOR: DEF  
CONTRACT NO.: 6

PERIOD ENDING: 12/31/8X  
CONTRACT TYPE: CPFF

WORK BREAKDOWN STRUCTURE	KEY VARIANCE FACTOR	CURRENT PERIOD VARIANCE	CUMULATIVE TO DATE VARIANCE
BRYAN MOUND	<p><u>CURRENT</u></p> <p>REASON: CONTRACT FOR NEW ROAD SCHEDULED TO START IN DECEMBER, BUT NOT AWARDED DUE TO DELAY IN AVAILABILITY OF REVISED SPECIFICATIONS.</p> <p>IMPACT: ONE MONTH SLIP</p> <p>CORRECTIVE ACTION: NEED ADDITIONAL FUNDS FOR OVERTIME</p>	(25)	30
NEW ORLEANS		0	(4)
BAYOU CHOCTAW		(1)	(4)
	TOTAL	(26)	22

96% OF CPV

LESS THAN  
10% CPV

TOTAL BCWS PLAN FOR CURRENT PERIOD IS 150, THEREFORE, THE  
VARIANCE IS GREATER THAN 10% (OR AS SPECIFIED IN THE  
CONTRACT) AND THEREFORE REQUIRES A VARIANCE ANALYSIS.

\*85-7318

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10/21/88

## EXCEPTION REPORTS

Instructions for the Exception Reports, including the Conference Record and the Hot Line Report, are found in DOE Order 1332.1A, Uniform Reporting System, pg. II-17 - II-19.

## MONTHLY PROJECT REVIEW HANDOUT

The focal point of the Strategic Petroleum Reserve's (SPR) accountability and review process is the monthly Project Review. At each monthly review, contractors brief the SPR Project Manager and Key Staff on project/contract status. The contractors' required Monthly Project Status Reports are the basis for the Project Review. From the Project Status Reports, contractors prepare this handout as a required supplement for presentation in the Project Review.

Those attending contractor presentations are the PMO senior staff and selected contractor personnel. The agenda and schedule are strictly adhered to by the PMO Project Manager and the contractors appear at their scheduled times. The contractor attendees are the Project Manager and his key staff (as required). The contractors' Project Status Report is for backup only. PMO management will question the contractors regarding key issues during the Review. Key problem areas, impacts, and corrective actions are also discussed during the Project Review.

The Monthly Project Review Handout should:

- o Provide as much "real-time" data as possible (status up to time of presentation)
- o Include copies of vugraphs presented by contractor
- o Require no hard cover or binding (staples are sufficient)
- o Include bullet charts of contractor's:
  - Major Accomplishments - Present the "beyond routine" achievements for the previous month. This is a summary chart presented with backup only when explanations are required.

- Significant Issues - Considering the make-up of the Project Review audience, present any significant issues. Be especially aware of the following topics:
  - o Progress towards mitigating Project Risks and Vulnerabilities.
  - o Actions directed at satisfying drawdown readiness recommendations issued by the General Accounting Office.
  - o Issues related to improving and maintaining SPR Environmental, Safety, and Health Programs.
  - o Initiatives correcting Deficiency Corrective Action Reports (DCARs) submitted by the Security Implementation Team.
  - o Initiatives promoting sensitivity and awareness to the importance of Quality Assurance on the SPR Project.
- Special Topics - Present any topics perceived to be of special interest. (e.g. New Issues, Ongoing Audits, Baseline Assessment Status).
- Cost Summary Page - On a total contract level, present:
  - o Contrast between contract Estimate-At-Completion and the Total Contract Value.
  - o Actual Costs versus Planned Cost (explain significant Variances).
  - o Contract mods or changes since last reporting period.
  - o Significant expected changes, problems, and issues that may affect the contract.

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10/05/88

- Scheduled Summary - On a total contract level, present any major issues or significant variances to the contractor's master schedule.
- Procurement Status (BPS only) - Present a summary overview of Procurement significant achievements and problems, along with any new procurements in process.
- Special Assignments - Present status or resolution to any special assignments delegated at previous Monthly Project Reviews.
- All other supplementary material (not required by contract or other agreement).